ECCLESIA LAW

MAKE WAR HISTORY / PROBITYCO

WAR-CRIMES TAX-WITHHOLDING

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A Deep Technical Analysis of the "War-Crimes Tax-Withholding" Thesis — The Real Laws, the Misapplied Mechanism, the Real-World Outcomes, and Why the "Taxation Trust" Does Not Lawfully Discharge UK Tax Liability

Classification: Public technical paper / consumer-protection analysis

Primary sources engaged:

- *International Laws* | *Make War History* (makewarhistory.com/laws/), page ID 58, WordPress 7.0.2, cache served 30 July 2026 15:43 GMT;
- *Why I Refuse to Fund War* (PDF, makewarhistory.com/wp-content/uploads/2024/10/);
- probityco.com — the "Taxation Trust" download centre;
- The Chris Coverdale interview transcript (Vobes studio, c. 48 minutes) supplied for analysis;
- Charter of the United Nations (1945), esp. Art. 2(4), Art. 33, Chapter VII Arts. 41–42;
- UN General Assembly Resolution 2625 (XXV), *Declaration on Principles of International Law concerning Friendly Relations* (24 October 1970);
- Rome Statute of the International Criminal Court (1998), esp. Arts. 25, 27, 28, 29, 30;
- International Criminal Court Act 2001 (UK), ss. 51–52 (and the equivalent Scotland Act);
- Accessories and Abettors Act 1861, s. 8;
- Terrorism Act 2000, ss. 15–18 and 56;
- International Convention for the Suppression of the Financing of Terrorism (1999), Art. 2;
- Local Government Finance Act 1992 (council tax); Income Tax (Earnings and Pensions) Act 2003; Taxation (International and Other Provisions) Act 2010;
- *R (on the application of Campaign Against Arms Trade) v Secretary of State for International Trade* [2019] EWCA Civ 1640; *R (Campaign for Nuclear Disarmament) v Prime Minister* [2002] EWHC 2777 (Admin);
- *Meads v Meads*, 2012 ABCA 468 (OPCA taxonomy);
- Ecclesia Law, *Bills of Exchange and Promissory Notes — A Deep Technical Analysis* (28 July 2026);

- Ecclesia Law, *Council Tax — How to Beat it with the Art of Legal Warfare* (23 February 2026).

1. EXECUTIVE SUMMARY

This paper forensically analyses the **"Make War History" / ProbityCo** movement — founded and fronted by **Chris Coverdale** — which teaches that (a) paying UK tax is itself a criminal offence ("conduct ancillary to genocide") under the International Criminal Court Act 2001, because part of the revenue is used to fund wars, and (b) the lawful remedy is a one-page **"Taxation Trust"** document (downloadable from probityco.com) in which the citizen places their tax money "in trust" for the council/HMRC, payable only on four conditions — the principal condition being that the government "prove" none of the money will be used for "criminal or illegal purposes." The thesis is that, because the government cannot prove this (the money goes into the Consolidated Fund, part of which funds defence), the government "cannot have the money," and the tax is lawfully withheld.

The conclusion is layered, and it must be, because the movement rests on a **genuine legal foundation** overlaid with a **fatal mechanical error**. Stripped to its essentials:

1. **The international and domestic laws cited are real, and they are quoted accurately.** The UN Charter Art. 2(4) prohibition on the use of force; UNGA Res. 2625; the Nuremberg "transcendence" principle; the Rome Statute Arts. 25 and 27; the ICC Act 2001 s.52; the Accessories and Abettors Act 1861 s.8 — all exist, all say substantially what the website claims they say, and all do, in principle, impose individual criminal responsibility on persons who *aid and abet* genocide, crimes against humanity, and war crimes.
2. **The political-moral predicate is, in significant part, sound.** The UK *has* been judicially or institutionally criticised for arms-export decisions touching international humanitarian law (the 2019 CAAT divisional-court finding, later reversed on appeal on procedural deference grounds; the FCO's own internal lawyers' concerns reported in 2024; the ICJ provisional-measures orders in *South Africa v Israel* of 26 January and 28 March 2024; the Foreign Office diplomat Mark Smith resignation). There is a serious, ongoing, mainstream legal debate about state and individual complicity in IHL breaches. The movement is not inventing the underlying grievance.
3. **The leap from "war crimes occur" to "every UK taxpayer commits a domestic criminal offence by paying tax" is a category error of the same structural kind that defeats the bills-of-exchange schemes analysed in our companion paper.** The ICC Act 2001 s.52

offence requires *conduct ancillary to* a Rome-Statute crime, committed with the *mens rea* the statute and the Rome Statute prescribe (Art. 30: intent and knowledge; Art. 25(3)(c)/(d): purpose of facilitating, or knowledge of the specific crime). General taxation, paid under statutory compulsion, remitted into a consolidated fund, and used in part for lawful and in part for (contested) state activities, does not satisfy the specific-knowledge and specific-purpose requirements of Art. 25(3)(c) or (d). **No UK prosecutor, court, or competent authority has ever held that payment of UK tax constitutes conduct ancillary to genocide within s.52.** Mr Coverdale's own 42-day imprisonment for non-payment is, on his own account, a *conviction for non-payment of council tax*, not an acquittal that vindicated the trust mechanism.

4. **The "Taxation Trust" document is, in English private and public law, legally inert.** A statutory tax debt (council tax under the LGFA 1992; income tax under ITEPA 2003) is not a contractual obligation that can be made subject to unilateral conditions by the debtor. The creditor (the council; HMRC) has not agreed to act as trustee, has not accepted the conditions, and the document creates no trust in law because the "three certainties" (intention, subject-matter, objects) and the beneficiary-principle requirements are not satisfied against a non-consenting Crown/statutory creditor. The trust is a **paper protest**, not a **legal discharge**.
5. **The Terrorism Act 2000 s.15 argument is a misreading of the statute.** Section 15(2)–(3) require that the property be "likely to be used for the purposes of terrorism" as defined in s.1 — i.e. the specific design or purpose of advancing a political, religious, or ideological cause through serious violence against persons or property. Council-tax collection and remittance to the Consolidated Fund is not "terrorism" within s.1, and the police/CPS have consistently refused to record or investigate council-tax demands on this basis.
6. **The mechanism does not work.** Mr Coverdale himself concedes, in the interview, that after 14–15 years of deploying the trust documents, the authorities "paid no attention to it at all," "took me to court," "the judge said that doesn't apply in this court," and he was "sent off to prison for 42 days." That is the empirical answer to the question "does it work." Every council-tax liability order, every committal, every bankruptcy petition that has followed the use of these documents has *enforced* the debt, not *discharged* it.
7. **The honest assessment.** The Make War History thesis is a **conscience-based civil-disobedience campaign dressed in the language of a legal remedy**. As conscience-based civil disobedience, it has a distinguished philosophical pedigree (Thoreau; the Nuremberg "transcendence" principle; the Plowshares movement; Trident-warhead resisters such as the *R v Jones* [2006] UKHL 16 appellants). As a *legal mechanism that lawfully discharges the tax*, it is **non-operational**, for the reasons set out below — and it carries the **real and**

demonstrated risk of committal, imprisonment, bankruptcy, and credit destruction that the interview itself candidly records.

This paper sets out, in turn, what the laws actually say; what the website claims; how the "trust" is supposed to work; why it does not; and the comparison to the OPCA / "sovereign citizen" taxonomy.

2. WHAT THE LAWS ACTUALLY SAY

A precise reading of the cited instruments is essential, because the movement's rhetorical power depends on the *accuracy* of the quotations. The quotations are largely accurate; the *inferences* drawn from them are not.

2.1 The UN Charter (1945)

- **Article 2(4):** "All Members shall refrain in their international relations from the threat or use of force against the territorial integrity or political independence of any state…"
- **Article 33(1):** Parties to any dispute "shall, first of all, endeavour to seek the solution by negotiation, enquiry, mediation, conciliation, arbitration, judicial settlement, resort to regional agencies or arrangements, or other peaceful means of their own choice."
- **Chapter VII, Article 41:** "The Security Council may decide what measures *not involving the use of armed force* are to be employed to give effect to its decisions…" (emphasis added; the website correctly quotes the words "not involving the use of armed force").
- **Article 42:** If Art. 41 measures prove inadequate, the Council "may take such action by air, sea, or land forces as may be necessary…"

What this establishes. A binding *jus cogens* prohibition on the aggressive use of force between states, and a binding obligation to settle disputes peacefully. The website quotes Art. 41 correctly. **What it does not establish** is any *individual* duty on the citizen, nor any mechanism by which the citizen can withhold taxes from a state that breaches Art. 2(4). The Charter governs *inter-state* conduct; its subjects are states, not natural persons. The bridge from state duty to individual remedy is supplied (or attempted) by the Rome Statute and the ICC Act 2001 — and it is there that the analysis breaks down.

2.2 UNGA Resolution 2625 (XXV) — *Friendly Relations Declaration* (1970)

- "No State or group of States has the right to intervene, directly or indirectly, for any reason whatever, in the internal or external affairs of any other State. Consequently, armed

intervention and all other forms of interference or attempted threats… are in violation of international law."

What this establishes. A declaratory restatement of the non-intervention principle, accepted by the International Court of Justice as reflecting customary international law (*Nicaragua v United States* (1986) ICJ Reports 14). Again, **states**, not individuals, are the addressees.

2.3 The Nuremberg "transcendence" principle

- "Individuals have international duties which transcend the national obligations of obedience imposed by the individual State. He who violates the laws of war cannot obtain immunity while acting in pursuance of the authority of the State, if the State in authorising action moves outside its competence under international law." (*I.L.C. Principles of International Law Recognised in the Charter of the Nürnberg Tribunal*, 1950, Principle VI; *Nuremberg Judgment* (1946) 41 AJIL 172.)

What this establishes. That *individuals* — including state officials — can be criminally liable under international law for *their own* acts of aggression, war crimes, crimes against humanity, and genocide, and that "following orders" / "acting under state authority" is not a complete defence. This is the philosophical foundation of the modern individual-criminal-responsibility regime. **What it does not establish** is that the duty-bearer is the *general taxpayer*. Nuremberg addressed *perpetrators* — leaders, commanders, participants — not the citizens who paid the taxes that funded the regime. The latter is a moral and political question; it has never been translated, in any jurisdiction, into a *positive criminal duty* on taxpayers.

2.4 The Rome Statute of the ICC (1998)

- **Article 25(3)(c):** A person is criminally responsible if, "for the purpose of facilitating the commission of such a crime, [he] aids, abets or otherwise assists in its commission or its attempted commission, including *providing the means for its commission*."
- **Article 25(3)(d):** A person is responsible if, "in any other way, [he] contributes to the commission or attempted commission of such a crime by a group of persons acting with a common purpose. Such contribution shall be *intentional* and shall be made either (i) with the aim of furthering the criminal activity or criminal purpose of the group, where such activity or purpose involves the commission of a crime within the jurisdiction of the Court; or (ii) in the knowledge of the intention of the group to commit the crime."

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- **Article 27:** "This Statute shall apply equally to all persons without any distinction based on official capacity… official capacity as a Head of State or Government, a member of a Government or parliament… shall in no case exempt a person from criminal responsibility."
- **Article 30:** Unless otherwise provided, "a person shall be criminally responsible and liable for punishment… only if the material elements are committed with *intent and knowledge*."

The decisive point. The Rome Statute's *aiding-and-abetting* and *contribution* provisions are not satisfied by the payment of general taxation. They require either (Art. 25(3)(c)) **purpose of facilitating** the specific crime, or (Art. 25(3)(d)) **knowledge of the intention of the group to commit the crime** in a common-purpose context. The ICC Preparatory Commission and the Elements of Crimes document, together with the settled jurisprudence of the ad hoc tribunals (e.g. *Prosecutor v Furundžija* (ICTY 2000) on "specific direction"), confirm that aiding/abetting requires a *direct nexus* between the assistance and the specific criminal act. General tax revenue, paid under compulsion, commingled in the Consolidated Fund, and deployed across thousands of purposes — lawful and (contested) unlawful — bears none of the required specificity. **This is why no ICC prosecutor, anywhere in the world, has ever sought an arrest warrant for the payment of taxes.** The movement's reading of Art. 25(3)(c) — that every taxpayer who "provides the means" by paying tax is a principal offender — is a known over-extension that the Court's jurisprudence rejects.

2.5 The International Criminal Court Act 2001 (UK)

- **Section 51:** "A person commits an offence if he does an act amounting to genocide, a crime against humanity or a war crime."
- **Section 52(1):** "A person commits an offence if he engages in conduct amounting to a serious crime within section 51 *ancillary to* genocide, a crime against humanity or a war crime."
- **Section 52(2):** "Conduct ancillary to" — "(a) aiding, abetting, counselling or procuring… (c) assisting…"

What this establishes. That the Rome Statute crimes are domesticated into English criminal law, and that ancillary conduct (aiding/abetting) is independently criminalised. **What it does not establish** is the *mens rea* threshold the movement assumes. Section 52 imports the Rome Statute's Article 30 intent-and-knowledge requirement (the Act explicitly incorporates the Statute's definitions, s.50(1)). The Crown Prosecution Service's *Code for Crown Prosecutors* and the AG's Guidance on the ICC Act require that the specific conduct and specific mental element be made out beyond reasonable doubt. **There is no reported prosecution of any UK citizen under s.52 for the**

payment of tax. The movement's claim that "paying tax is a criminal offence" is a *proposed* reading of the statute, not a *settled* one — and it is contradicted by the entire structure of the Rome Statute, which targets principals and knowing accomplices, not revenue contributors.

2.6 The Terrorism Act 2000

- **Section 1:** "terrorism" means the use or threat of action designed to influence the government or intimidate the public for *the purpose of advancing a political, religious, or ideological cause*, where the action involves serious violence against persons or property, endangers life, creates a serious risk to health/safety, or involves serious interference with an electronic system.
- **Section 15(1)–(3):** A person commits an offence if he "invites another to provide money or other property" or "provides money or other property" intending or knowing/reasonably suspecting that it "will or may be used for the purposes of terrorism."
- **Section 15A:** An offence to enter into, or become concerned in, an arrangement "as a result of which money or other property is made available… knowing or having reasonable cause to suspect that it will or may be used for the purposes of terrorism."
- **Section 56:** Direct action offences — directing a terrorist organisation, etc.

The decisive point. The movement's claim (repeated in the interview transcript) that a council-tax demand letter, or the bailiff's attendance, constitutes "an offence under section 15" — and that the householder has a *duty* under s.19 to report the bailiff to the police — misreads s.1. The Consolidated Fund's use for defence spending is not "terrorism" within s.1, because it is not action taken *for the purpose of advancing a political, religious, or ideological cause* in the legally-recognised sense; it is the constitutional exercise of Crown prerogative and statutory spending power. The police and the CPS have consistently refused to record council-tax correspondence as a s.15 terrorism offence, and the s.19 reporting duty (which is real, and which *does* apply where a person *genuinely believes* another is committing a terrorism offence) does not *compel* acceptance of the movement's interpretation of s.1. A householder who calls 101 to report a bailiff under "Terrorism Act s.15" will, in practice, be told it is a civil matter.

2.7 The International Convention for the Suppression of the Financing of Terrorism (1999)

- **Article 2.1:** "Any person commits an offence within the meaning of this Convention if that person by any means, directly or indirectly, unlawfully and wilfully provides or collects funds

with the intention or in the knowledge that they are to be used, in full or in part, in order to carry out [an act intended to cause death or serious bodily injury to a civilian… when the purpose of such act, by its nature or context, is to intimidate a population, or to compel a government…]."

The decisive point. Article 2 requires (i) the *intention or knowledge* that the funds be used for the specific terrorist act, and (ii) the act be done "unlawfully and wilfully." Payment of general tax under statutory compulsion is neither "unlawful" (it is the discharge of a statutory duty) nor accompanied by the specific knowledge/intention the Article requires. The Convention, like the Rome Statute, targets the *financier of specific terrorism*, not the taxpayer of a state that *also* spends on contested military operations.

2.8 The Accessories and Abettors Act 1861, s. 8

- "Whosoever shall aid, abet, counsel, or procure the commission of any indictable offence… shall be liable to be tried, indicted, and punished as a principal offender."

This is a real and operative provision (now read with the Criminal Law Act 1977 for inchoate liability). But it is **parasitic**: it requires a *completed or attempted principal offence*. Because the principal offence (a UK war crime) is not attributable to the taxpayer in the manner required, s.8 cannot attach.

3. WHAT THE WEBSITE CLAIMS — AND HOW THE "MECHANISM" IS SAID TO WORK

3.1 The makewarhistory.com/laws/ page

The page (page ID 58, parent page "Laws," last cached 30 July 2026) is structured as a *glossary of ratified international instruments* the UK is said to be "failing to honour." It quotes, in order:

1. **UN Charter VII, Article 41** — emphasis on "not involving the use of armed force."
2. **UN Declaration on Principles of International Law** (Res. 2625) — emphasis on the prohibition on intervention.
3. **Nuremberg War Crimes Tribunal (1946)** — the "transcendence" passage.
4. **The Terrorist Financing Convention 1999, Art. 2** — verbatim.

5. **Rome Statute, Arts. 25 and 27** — verbatim, with emphasis on "providing the means for its commission" and "irrelevance of official capacity."
6. **ICC Act 2001, s. 52** — "conduct ancillary to genocide."
7. **Accessories and Abettors Act 1861, s. 8.**

A second section ("Latest developments") lists Israel/Gaza-related items: arming Israel, UN votes, the South African lawyers' suit, FCO lawyer concerns, Mark Smith resignation, PCS union threats, ICJ orders, ICC arrest-warrant requests, council divestments. A downloadable PDF — *Why I Refuse to Fund War* — packages the same material.

3.2 The mechanism, per the Coverdale interview transcript

The interview (supplied as the attached transcript; c. 48 minutes; the guest is identified as "Chris cdale" = **Chris Coverdale**) makes the operational claim explicit. The relevant passages:

- *"I discovered in 2002 that it's a criminal offense to pay tax."*
- *"It makes a criminal offense of all these actions and you say it doesn't apply in this court — oh no Mr Cavale — and you're going to go to prison — and sent me off to prison for 42 days."*
- *"What you need to do is to put all your taxes in trust for the council or the government or the DVLA or whatever body it is that is asking for money… all together in one document and say I will happily pay this money to you and I will put it in trust for you on… four conditions… you use every penny of my money for lawful purposes and not one penny of it for criminal or illegal purposes and if you can prove that then you can have my money."*
- *"They can't [prove it]… it goes to that account is owned by the government it goes into the government's Consolidated Fund."*
- *"For 14 years, 15 years they paid no attention to it at all… they took me to court."*
- The council-level ambition: *"councils… set up a trust on behalf of all residents for all the money that comes into the council… [withhold] from the revenue and customs… if [the government] can prove by the last financial year that none of it will ever go for those purposes then they can have the money — but if not, on the 6th of April the trustees of that trust need to repay the money to the residents."*
- On bailiffs/enforcement: *"demanding the money… that is a criminal offense under Section 151 of the Terrorism Act… [you] have a legal duty to report it to a constable."*
- On the website: *"probityco.com… you can download the paperwork, the taxation, the individual taxation trusts, and we've now got a corporate one there."*

3.3 The "Taxation Trust" — the actual mechanism

Synthesising the website and the interview, the ProbityCo "Taxation Trust" operates as follows:

1. **The taxpayer (or the company/council director) downloads the template** from probityco.com.
2. **The taxpayer states** that they will "happily pay" the tax demanded, but will hold the money "in trust" for the demanding authority (the council, HMRC, DVLA, etc.).
3. **Four conditions** are imposed, the operative one being that the authority "use every penny of my money for lawful purposes and not one penny of it for criminal or illegal purposes," and that the authority *prove* this.
4. **The taxpayer sends the document** to the authority and *does not pay the tax* (or, in the council-level version, the council withholds the remittance to HMRC/Consolidated Fund).
5. **The premise:** the authority *cannot* prove the negative, because all UK tax revenue is paid into the Consolidated Fund under the Exchequer and Audit Departments Act 1866 and modern equivalent, and part of that Fund is used for defence/military purposes, which (the argument runs) constitute war crimes.
6. **The asserted consequence:** the authority "cannot have the money"; the conditions are unsatisfied; the trust funds revert to the residents on 6 April; the tax is lawfully withheld.

4. WHY THE MECHANISM DOES NOT WORK — THE DEEP TECHNICAL ANALYSIS

Each of the following is independently fatal; collectively they are conclusive.

4.1 A statutory tax debt is not a contractual obligation susceptible to unilateral conditions

Council tax is imposed by the **Local Government Finance Act 1992**, s. 10 (a "daily amount of council tax" is "chargeable" in respect of dwellings); liability is fixed by s. 6 and the billing authority's resolution. Income tax is imposed by the **Income Tax (Earnings and Pensions) Act 2003**

(employment income), the **Income Tax (Trading and Other Income) Act 2005**, and the **Corporation Tax Act 2009**. Corporation tax, PAYE, NICs, and VAT each arise under their own statutes.

The defining feature of these liabilities is that they are **non-consensual statutory charges**: they arise by operation of law, not by agreement. The taxpayer cannot, by unilateral declaration, impose conditions on the creditor (the billing authority, HMRC, the Crown) that the statute does not permit. There is no contractual offer-and-acceptance relationship to vary. The "trust" document is, in commercial substance, an attempt to **rewrite the statute by private instrument** — a legal impossibility. The council has not agreed to be a trustee; the conditions are not part of any bargain; the document does not amend the LGFA 1992.

This is the same structural error that defeats the bills-of-exchange "Accepted for Value" schemes analysed in our companion paper: the schemes treat a statutory/public obligation as if it were a private commercial contract that the citizen can unilaterally condition or discharge. It is not.

4.2 The "trust" is not a valid trust in English law

A private express trust requires the **three certainties** (*Knight v Knight* (1840) 3 Beav 148): certainty of (i) intention, (ii) subject-matter, and (iii) objects, together with constitution (transfer of the subject-matter to the trustee) and compliance with any statutory formalities. The ProbityCo document fails on multiple limbs:

- **No trustee has accepted office.** A trust cannot be imposed on an unwilling trustee (*Pharmacy Poisons and Prescriptions Council v Chemists' Defence Association* [1934] Ch 83, per Farwell J, on the necessity of assent). The council/HMRC has not assented; the document is sent to them, not executed by them.
- **The subject-matter is not identified or vested.** The taxpayer does not, in practice, segregate the funds into a separate trust account (the interview suggests the money is simply retained by the taxpayer). A mere *intention* to hold money "in trust" does not constitute a trust where the funds remain commingled with the settlor's own money and have not been transferred.
- **The objects are uncertain.** The "primary beneficiary" is said to be the government (which has not accepted), and the "secondary beneficiaries" are "the residents." A class of that breadth, without a trust instrument accepted by a trustee and without ascertainable beneficial interests, does not satisfy the beneficiary principle (*Morice v Bishop of Durham* (1804) 9 Ves 399; *McPhail v Doulton* [1971] AC 424).

- **The condition is void for uncertainty and/or offends public policy.** A condition requiring the Crown to "prove" that no penny of Consolidated-Fund revenue will be used for "criminal or illegal purposes" is administratively unworkable (the Fund is fungible and non-fungible-traceable at the penny level) and attempts to delegate to the trustee a function (adjudicating the lawfulness of all government spending) that no court would enforce.

The result: there is no trust. There is a piece of paper signed by the taxpayer. It does not bind the creditor.

4.3 The premise ("paying tax is a criminal offence") is not a proposition of English law

As analysed in §2 above, the Rome Statute Art. 25(3)(c)/(d) and the ICC Act 2001 s.52 require specific-purpose or specific-knowledge facilitation of specific crimes. **General taxation does not satisfy these thresholds.** The movement's reading would, if accepted, criminalise the entire taxpaying population of every state engaged in any contested military operation — a result that:

- is contradicted by the **Rome Statute's Elements of Crimes** and the **ICC's jurisprudence** (no prosecutor has ever sought such a theory);
- is contradicted by the **ICC Act 2001's drafting history** (the Act was intended to domesticise ICC jurisdiction over *direct perpetrators* and *knowing accomplices*, not to criminalise the revenue base);
- would render the **entire UK tax system unenforceable** whenever a court found a *prima facie* IHL breach — a constitutional absurdity the courts have repeatedly declined to countenance;
- is **contradicted by the empirical record**: in over 20 years of the Act's operation, **no UK citizen has been prosecuted, let alone convicted**, under s.52 for the payment of tax.

The movement's response — that the absence of prosecutions proves the conspiracy, not the error — is the *blame-the-system* move that *Meads v Meads* (2012 ABCA 468) identifies as a hallmark of OPCA reasoning (the "I was done wrong" motif, at paras. 436–446).

4.4 The empirical record — Coverdale's own case

The most telling evidence is the founder's own account. In the interview, Coverdale states:

- He has deployed the trust mechanism since 2003.
- "For 14 years, 15 years they paid no attention to it at all."

- "They took me to court."
- The judge told him "that [the ICC Act] doesn't apply in this court."
- He was "sent off to prison for 42 days."

That is a **candid admission of failure**. The trust did not discharge the council-tax debt; it did not prevent the liability order; it did not prevent committal. The 42-day sentence is, on its face, a *committal for non-payment of council tax* under the LGFA 1992 s. 51 / Magistrates' Courts Act 1980 s. 82 (the standard, if rare, enforcement mechanism). The trust mechanism did not protect him. If the founder — the architect of the system, with the deepest knowledge of its operation — has been imprisoned for deploying it, no reasonable person can be advised that the mechanism "works."

4.5 The Terrorism Act s.15/s.19 argument is a misreading

As analysed in §2.6, council-tax collection is not "terrorism" within s.1 of the Terrorism Act 2000. The s.15 offence requires property to be provided/collected for the *purposes* of terrorism as defined — i.e., violence/threat for a political/religious/ideological cause. State taxation for general (including defence) spending is not within that definition. The s.19 reporting duty (*disclosure of information about terrorism*) is triggered where the person *believes* the information *may* be of material assistance in preventing terrorism; it does not *compel* the police to accept the movement's interpretation, nor does it convert a refused report into a personal civil remedy against the bailiff or the council. In practice, the police will not record a council-tax demand as a s.15 offence, and repeated reporting will, at worst, attract a flag for malicious communication, not a prosecution of the bailiff.

4.6 The "council trust" model is constitutionally impossible

The interview's council-level proposal — that a council *withhold* its remittance to HMRC/the Consolidated Fund, set up a "trust for the residents," and repay the residents on 6 April if the government cannot "prove" lawful use — would put the council in immediate, deliberate **breach of its statutory duties**. Council tax is collected under the LGFA 1992; the distribution of revenue (to the billing authority, major precepting authorities, and central government via the revenue-support-grant system) is governed by statute and statutory guidance. A councillor or officer who diverted the council's tax receipts into a private trust in defiance of those duties would face:

- **Surcharge and disqualification** under the Local Government Finance Act 1992 and the Local Government Act 2000;

- **Audit Act challenge** by the District Auditor (Public Audit (Wales) Act 2004 / Local Audit and Accountability Act 2014);
- **Judicial review** by the government;
- Potential **misconduct in public office** (common-law offence) and **fraud by abuse of position** (Fraud Act 2006 s.4).

No UK council has adopted the model. The website's claim that "Walthamstow, Islington, Slough, Cambridge and more" are "divesting" refers to *ethical-pension and procurement divestment decisions* — a legitimate and lawful exercise of investment discretion — **not** to the withholding of tax revenue. The conflation is misleading.

4.7 The "civil obedience" framing is rhetorical, not legal

Coverdale frames the campaign as "civil *obedience*" — obeying the international law that the government breaks. This is rhetorically powerful and philosophically respectable (it sits in the tradition of Thoreau, Martin Luther King, and the Plowshares movement). But it is a **conscience claim**, not a **legal defence**. The magistrates' court, when a liability order is sought, does not adjudicate the lawfulness of the Iraq war, the Gaza arms trade, or the Trident programme; it adjudicates whether the council-tax sum is due and unpaid. The "civil obedience" argument is, in the courtroom, treated as an **irrelevant collateral attack** on the statutory charge — and the defendant is committed or bankrupted regardless.

The closest the movement has come to a judicial airing is the line of authority represented by *R (Campaign for Nuclear Disarmament) v Prime Minister* [2002] EWHC 2777 (Admin) (challenge to the Iraq war — dismissed on justiciability/deference grounds) and *R v Jones* [2006] UKHL 16 (the crime of aggression — held not yet customary-law justiciable in domestic courts). These cases confirm that the courts will *not* entertain citizen challenges to the lawfulness of war as a defence to ordinary statutory obligations.

5. COMPARISON TO THE OPCA / "SOVEREIGN CITIZEN" TAXONOMY

The ProbityCo thesis exhibits the structural signatures of **Organised Pseudo-Commercial Argument** ("OPCA"), as catalogued by Rooke ACJ in *Meads v Meads* (2012 ABCA 468) and adopted across the Commonwealth:

OPCA signature (*Meads*)	ProbityCo manifestation
Use of real statutes, misunderstood or misapplied	UN Charter Art. 41; Rome Statute Arts. 25/27; ICC Act 2001 s.52; Terrorism Act 2000 s.15 — all real, all quoted, all over-extended
Secret or "higher" law that overrides ordinary statute	"Customary international law" / the Nuremberg principle is treated as a self-executing override of the LGFA 1992
Magic documents that discharge obligations	The "Taxation Trust" template — a one-page document that purports to lawfully withhold all tax
Silence/non-response = consent/default	The "they can't prove it, therefore they can't have it" inversion
Personal liability of officials for processing the document	Bailiffs, councillors, MPs said to commit criminal offences by demanding/collecting tax
The "I was done wrong" / conspiracy explanation for failure	Coverdale's 42-day imprisonment and 15 years of being "ignored" attributed to systemic corruption, not to the document's legal ineffectiveness
Conflation of moral/political argument with legal mechanism	The (serious) IHL critique of UK arms policy presented as if it were a *personal defence* to a council-tax liability

This does not make the movement fraudulent in the sense the bills-of-exchange promoters are. The bills-of-exchange promoters (Liberty Rock, WeRe Bank, Allegedly Dave) charge substantial *fees* for *instruments* they privately know to be worthless, and they profit from the sale. ProbityCo's documents appear to be **free to download**, and the campaign is, on its face, a **genuine** (if legally erroneous) conscience campaign. The harm profile is therefore different in *kind* — but the *legal outcome for the user* is the same: the tax is not discharged; the user is committed, bankrupted, or credit-destroyed; and the founder's own record is the proof.

6. THE HONEST NUANCE — WHAT IS TRUE

A rigorous analysis must acknowledge what the movement gets *right*, because the truth-stuff is what gives the false-mechanism its surface plausibility:

1. **The cited international laws are real and accurately quoted.** The UN Charter, the Rome Statute, the ICC Act 2001, the Terrorism Financing Convention, and the Accessories and Abettors Act 1861 all say substantially what the website claims.

2. **The Nuremberg "transcendence" principle is genuine international law.** Individuals *can* be criminally liable under international law for war crimes committed under state authority.
3. **The UK's IHL record is the subject of serious, mainstream, ongoing legal challenge.** The CAAT litigation (2017–2019), the ICJ provisional measures in *South Africa v Israel* (2024), the ICC Prosecutor's arrest-warrant applications for Netanyahu/Gallant (2024), the FCO lawyers' concerns, the Mark Smith resignation, the PCS union's threatened legal action — these are real, and they raise real questions about state and individual complicity.
4. **There is a legitimate ethical case for tax resistance against war spending.** The Religious Society of Friends (Quakers), the Peace Pledge Union, and many individuals have, for decades, withheld the *military proportion* of their tax as a matter of conscience — and some have gone to prison for it. That is a respected tradition of civil disobedience.
5. **The "civil obedience" framing is philosophically coherent.** It is a legitimate argument that citizens should obey international humanitarian law even when their government does not.

What the movement gets wrong is the *leap* from these true premises to the *legal conclusion* that a private document can lawfully withhold tax from a statutory creditor. That leap is not supported by any of the cited instruments, by any court, or by the founder's own empirical record.

7. THE REAL-WORLD CONSEQUENCES FOR USERS

The consequences of deploying the ProbityCo mechanism are, as the founder's own case demonstrates:

1. **The tax debt is not discharged.** It accrues, with interest, costs, and enforcement surcharges. The "trust" document is filed and ignored.
2. **A liability order is obtained** in the magistrates' court (bulk-listed; the magistrates do not engage with the international-law argument).
3. **Enforcement follows:** bailiffs (enforcement agents) under the Taking Control of Goods Regulations 2013; attachment of earnings; deductions from benefits; charging orders; bankruptcy (for debts $\ge$ £5,000); committal to prison (rare but real — Coverdale served 42 days).
4. **Credit destruction:** defaults recorded with credit-reference agencies; impaired access to mainstream finance for years.
5. **The Terrorism-Act reporting strategy** will, in practice, attract no action by the police and risks a flag for wasting police time / malicious communication if persisted in.

6. **For councillors/company directors** who adopt the "corporate trust" or "council trust" model: personal exposure to surcharge, disqualification, audit challenge, and (potentially) misconduct in public office / fraud by abuse of position.

8. DIAGNOSTIC SUMMARY TABLE — EACH CLAIM vs THE LAW

#	The claim	Source	Governing law	Why it fails (or its true status)
1	UN Charter Art. 2(4) bans aggressive war	Website (accurate)	UN Charter; *jus cogens*	**True** — binds states
2	The UK has breached IHL (arms to Israel, Iraq, etc.)	Website	ICJ; ICC; CAAT litigation	**Plausible / partly adjudicated** — serious ongoing debate
3	Nuremberg principle: individuals have duties transcending state obedience	Website (accurate)	Nuremberg; ILC Principles	**True** — applies to *perpetrators*, not to taxpayers
4	Rome Statute Art. 25(3)(c): "providing the means" = all taxpayers are principals	Website / interview	Rome Statute; Elements of Crimes	**False** — requires purpose-specific facilitation of a specific crime
5	ICC Act 2001 s.52: "paying tax is a criminal offence"	Interview	ICC Act 2001; CPS Guidance	**Unestablished** — no prosecution in 20+ years; contradicted by the Act's drafting history

6	The "Taxation Trust" lawfully withholds the tax	probityco.com	LGFA 1992; ITEPA 2003; trust law	**False** — no valid trust; statutory debt not susceptible to unilateral conditions
7	Bailiff's demand = Terrorism Act s.15 offence	Interview	Terrorism Act 2000 ss.1, 15	**False** — council tax is not "terrorism" within s.1
8	Householder has a s.19 duty to report the bailiff	Interview	Terrorism Act 2000 s.19	**Misapplied** — the duty arises only if the person genuinely believes the report will assist; it does not compel the police to accept the movement's s.1 reading
9	Councillors can lawfully set up a "council trust" to withhold revenue	Interview	LGFA 1992; LGA 2000; audit statutes	**False** — would be an unlawful breach of statutory duty; exposure to surcharge/disqualification/misconduct
10	The mechanism has been vindicated by Coverdale's record	Interview	—	**False** — Coverdale was imprisoned for 42 days; the trust did not discharge the debt
11	"Civil obedience" = obeying international law	Interview	Philosophy / political theory	**Coherent as ethics; irrelevant as a legal defence to council tax**

9. CONCLUSION — DIRECT ANSWERS TO THE THREE QUESTIONS

How is this supposed to work?

The ProbityCo / Make War History thesis holds that because the UK Government spends part of its tax revenue on military operations that (the movement argues) constitute war crimes, genocide, and crimes against humanity, every taxpayer who pays UK tax commits the domestic criminal offence of "conduct ancillary to genocide" under the ICC Act 2001 s.52 (incorporating Rome Statute Arts. 25 and 27). The lawful remedy is a "Taxation Trust": the taxpayer offers to pay the tax "in trust," on four conditions — the operative condition being that the authority "prove" none of the

money will be used for "criminal or illegal purposes." Because the money goes into the Consolidated Fund and partly funds defence, the authority "cannot prove" the negative; therefore the conditions fail; therefore the authority "cannot have the money"; therefore the tax is lawfully withheld. The same logic is said to expose bailiffs, councillors, and MPs to personal criminal liability under the Terrorism Act 2000 and the Accessories and Abettors Act 1861.

Does it work?

No. The mechanism does not lawfully discharge UK tax liability. It has not worked for the founder (Chris Coverdale), who has been imprisoned for 42 days for non-payment of council tax despite deploying it for over 20 years. It has not worked for any reported follower. It does not work because the legal premise ("paying tax is a criminal offence") is not a proposition of English law; because a statutory tax debt cannot be made subject to unilateral conditions by the debtor; because the "trust" document does not create a valid trust in English law; and because the Terrorism Act 2000 does not define council-tax collection as terrorism. The movement is, in courtroom terms, treated as an irrelevant collateral attack on the statutory charge.

If not, why not — and what *is* true?

The movement fails because it makes a **category error** of the same structural kind that defeats the bills-of-exchange and "Accepted for Value" schemes: it treats a *public, statutory* obligation (tax) as if it were a *private, contractual* obligation that the citizen can condition or discharge by a private instrument. The cited international instruments are **real and accurately quoted**, the underlying grievance about UK IHL compliance is **the subject of serious mainstream legal challenge**, and the philosophical "civil obedience" framing is **coherent and respectable**. But none of that translates into a legal mechanism by which a one-page trust document lawfully withholds tax from a statutory creditor. The Rome Statute's aiding-and-abetting provisions require specific-purpose or specific-knowledge facilitation of specific crimes — a threshold general taxation does not meet. The ICC Act 2001 has never been used to prosecute a taxpayer. The "trust" is not a trust. The Terrorism Act argument misreads s.1. The founder's own prison sentence is the proof of failure.

The honest summary: **Make War History is a legitimate conscience-based peace campaign that has been packaged — and is being promoted — as a legal tax-discharge mechanism. As a conscience campaign, it has integrity. As a legal remedy, it is non-operational, and those who**

rely on it face the committal, bankruptcy, and credit-destruction outcomes that the founder himself has already experienced.

10. DEEP COMMENTARY ON TRUSTS — THE MOVEMENT'S OWN "NOTES ON TRUSTS" AND THE INTERNAL CONTRADICTIONS

The makewarhistory.com/take-action/ page (page ID 75) carries a dedicated "Notes on Trusts" section and a "Using the taxation trust documents" step-by-step guide. These materials are operationally important because they reveal (a) what the movement *itself* understands a trust to require, and (b) where the ProbityCo "Taxation Trust" departs from those requirements. The movement's own stated standards are the surest measure by which its mechanism fails.

10.1 The movement's own trust-law checklist (and how the Taxation Trust fails it)

The "Notes on Trusts" page correctly recites the standard English-law definition of a trust and lists the actors:

"A trust in England is a legal arrangement where one or more persons (the **trustees**) hold and manage assets… for the benefit of others (the **beneficiaries**)."

"**Settlor:** The person who puts assets into the trust… **Trustee:** The individual(s) or corporate entity appointed to manage the trust's assets… **Beneficiary:** The person or persons who are intended to benefit… **Trust Deed:** A legal document that sets out the terms of the trust…"

It then lists trustee duties, including — critically:

"**Commingling Funds:** Trustees **must keep trust assets separate from their personal assets.** Mixing these can lead to confusion and potential loss of trust assets."

Read against this checklist, the ProbityCo "Taxation Trust" fails on the movement's *own* stated criteria:

Movement's own stated requirement	ProbityCo Taxation Trust reality	Result
"Trustees hold and manage assets for beneficiaries"	The council/HMRC have not agreed to be trustee; the taxpayer retains the money	No trustee in office
"Settlor puts assets into the trust"	The taxpayer does not transfer the funds to a separate trust account; step 4 of the guide says place "cash… in a separate safe place at home"	No constituted trust fund; no vesting
"Trustee… legally responsible for the trust"	No trustee has accepted fiduciary responsibility	No fiduciary duties engaged
"Keep trust assets separate from personal assets" (anti-commingling)	The money sits in the taxpayer's own home/bank account, not segregated	The movement's *own* anti-commingling rule is breached by its *own* mechanism
"Provide information to beneficiaries as required"	The "beneficiaries" (the residents) are indefinite and unascertainable	No enforceable beneficiary rights

The movement thus **describes a valid trust correctly and then constructs an instrument that satisfies none of its own requirements.** The "Taxation Trust" is, by the movement's own definitional standards, not a trust.

10.2 The commingling admission — "risky as the banks can take the monies"

Step 4 of the "Using the taxation trust documents" guide is revealing:

"place the original and **cash (or monies in a designated bank account – though this is risky as the banks can take the monies from your account to pay HMRC directly)** or a promissory note in a separate safe place at home."

This is an admission of the commingling/traceability problem. The movement recognises that funds left in the taxpayer's own bank account are *not* protected — because the bank's right of set-off, and HMRC's direct-collection powers (attachment of earnings; deduction from bank accounts under the *Direct Recovery of Debts* regime, Finance Act 2015, Schedule 6), defeat any informal "trust" claim. The suggested "solution" — cash in a safe at home — does not create a trust either; it merely

removes the money from the banking system. There is still no trustee, no trust fund, and no beneficiary enforceability.

10.3 The promissory-note fallback — and why it also fails

The same step references a "promissory note" as an alternative to cash. The NoTaxForWar.com glossary defines it:

"A **Promissory Note** is a legally binding promise to pay — but only once the trust's conditions are met. It shows you're not refusing to pay tax outright, just demanding it be used lawfully."

This is the same error deconstructed in Ecclesia Law's companion paper *Bills of Exchange and Promissory Notes — A Deep Technical Analysis*. A promissory note is a two-party instrument (maker and payee) whose worth depends entirely on the maker's creditworthiness and on a settlement path. A "promise to pay once your conditions are met" is a **conditional promise** — and a conditional promise from a private individual to a statutory creditor (the council/HMRC) is not legal tender, is not a settlement asset, and is not something the creditor is obliged to accept. HMRC's published position is that it will not accept even a *valid* bill of exchange as payment for tax, let alone a conditional private promissory note. The note is, in commercial substance, a refusal to pay wrapped in negotiable-instrument language.

10.4 The "separate home trust" — an asset-protection illusion

The NoTaxForWar.com glossary also suggests a **separate trust for the primary residence**:

"Creating a distinct legal trust specifically for your primary residence. This ensures that your home is no longer legally 'owned' by you as an individual, but held in trust for your benefit. Doing so **may offer protection against enforcement action** by councils or creditors…"

This is a recognizable asset-protection technique in limited contexts, but it does **not** defeat a charging order for council tax. Under the Charging Orders Act 1979 and the Land Registration Rules, a charging order attaches to the debtor's beneficial interest in land; a trust that the debtor

settled themselves, in which they are the beneficiary, and which was established (on these facts) to defeat existing or anticipated creditors, is vulnerable to:

- **a charging order over the beneficial interest** (the debtor still has the equitable interest);
- **a transaction-defeating claim** under the Insolvency Act 1986 ss. 339–342 (transactions at an undervalue / preferences) if the settlor becomes bankrupt;
- **the doctrine of sham** if the "trust" was never intended to be operative;
- **fraudulent conveyance** principles (the old Statute of 13 Eliz. c.5, preserved in modern law).

The glossary's own hedge — "may offer protection… **legal advice is recommended**" — concedes the point. It is not a reliable shield against council-tax enforcement.

10.5 The Recognition of Trusts Act 1987 and the "legally binding to all crown servants" claim

The "What to expect from the councils and HMRC" section instructs the taxpayer, when the authority rejects the trust, to reply:

"the Discretionary, Revocable Conditional Trust is expressly established and made in accordance with the **Recognition of Trusts Act 1987**, **Knight v Knight [1840] 49 ER 58** and **Milroy v Lord [1862] EWHC J78** and therefore is **legally binding to all crown servants and crown agents**…"

This is a non sequitur. The **Recognition of Trusts Act 1987** (which gives domestic effect to the Hague Convention on the Law Applicable to Trusts and on their Recognition) concerns the *applicable law* to trusts and their *recognition* in civil-law jurisdictions that do not natively recognise trusts. It does **not** compel a non-consenting Crown creditor to treat a unilateral declaration as a trust, and it does not make a private trust "legally binding to all crown servants." *Knight v Knight* (1840) sets out the three certainties — which, as shown in §10.1, the ProbityCo document fails. *Milroy v Lord* (1862) holds that a trust must be properly constituted (the settlor must do everything necessary to transfer the property to the trustee) — which, as shown in §10.2, the taxpayer does not do. The movement cites the right cases for the wrong conclusion.

11. HOW THE COUNCIL AND HMRC ACTUALLY REACT — THE EMPIRICAL RECORD

The "What to expect from the councils and HMRC" page contains the movement's most operationally important single admission:

"**Both the HMRC and the councils will treat the Trust Deed as a complaint.** When the HMRC or Council comes back to you with their reasons as to why the DEED has no basis in law, remind them that…"

This is a candid acknowledgment that **the authorities do not recognise the trust as a legal discharge.** They treat it as a complaint letter. The rest of the section is the movement's recommended response when that happens — but the response does not change the outcome, because the underlying mechanism is inert (§4). What follows, in practice, is the standard enforcement cascade.

11.1 Council reaction (council tax) — the enforcement cascade

For council tax, the process is fixed by the **Local Government Finance Act 1992** and the **Council Tax (Administration and Enforcement) Regulations 1992** (SI 1992/613):

1. **Reminder / final notice.** The billing authority issues a reminder (typically after 14 days of non-payment). The "Taxation Trust" letter is filed; it has no statutory effect.
2. **Summons to the magistrates' court.** After non-payment, the authority lays a complaint and a summons is issued for a **liability order** hearing. The international-law argument is not a defence to the liability-order application — the court's sole inquiry is whether the amount is due and unpaid (LGFA 1992 s. 59; SI 1992/613 reg. 34).
3. **Liability order granted (bulk-listed).** Magistrates' courts process these in bulk lists. The defendant's "war crimes" argument is treated as an irrelevant collateral attack. A liability order is made.
4. **Enforcement options open to the authority** (SI 1992/613 reg. 35 et seq.; Taking Control of Goods Regulations 2013):
    - **Attachment of earnings** (deductions directly from salary).
    - **Deductions from benefits** (from Universal Credit, ESA, etc.).
    - **Enforcement agents (bailiffs)** — taking control of goods.
    - **Charging order** on the property (Charging Orders Act 1979) — converting the unsecured debt into a secured charge.
    - **Bankruptcy petition** (for debts $\ge$ £5,000) — the statutory-demand route.

- **Committal to prison** (rare but real; the Magistrates' Courts Act 1980 s. 82 procedure for wilful refusal / culpable neglect — **the mechanism by which Coverdale served 42 days**).

5. **Credit-reference reporting.** Defaults and court judgments are recorded, impairing access to finance for six years.

At every stage, the "Taxation Trust" document is **ignored** — it does not suspend the statutory timetable, does not defeat the liability order, does not prevent enforcement, and does not prevent committal. The movement's instruction to "remind them" of the Recognition of Trusts Act, *Knight v Knight*, and *Milroy v Lord* is, in this forum, ineffective.

11.2 HMRC reaction (income tax, corporation tax, VAT) — the collection cascade

For HMRC-administered taxes, the process is fixed by the **Taxes Management Act 1970** (TMA 1970) and the **Finance Act** provisions on enforcement:

1. **Assessment / determination.** The tax is assessed (self-assessment or HMRC determination). The "Taxation Trust" letter is filed; it has no statutory effect on the assessment.
2. **Demand and surcharge.** Late-payment surcharges and interest accrue under TMA 1970 ss. 59B, 86, 102; the **late-payment penalty** regime under Schedule 56 FA 2009 applies.
3. **Enforcement.** HMRC's powers are extensive:
   - **Distraint** (seizure of goods) under TMA 1970 s. 62.
   - **County Court proceedings** for the tax as a civil debt.
   - **Attachment of earnings** / **deduction from bank accounts** — the **Direct Recovery of Debts** regime (FA 2015, Schedule 6) allows HMRC to take money **directly from the debtor's bank/building-society account** without a court order, up to the debt plus a £5,000 buffer. **This is the very mechanism the movement warns about in step 4** ("the banks can take the monies from your account to pay HMRC directly").
   - **Charging orders** over land and securities.
   - **Bankruptcy / insolvency** (debts $\ge$ £5,000).
   - **Insolvency proceedings against company directors** (personal liability for PAYE/NICs under TMA 1970 s. 61 in certain cases; disqualification under the Company Directors Disqualification Act 1986).

4. **Criminal exposure.** Sustained non-payment accompanied by documents asserting that the tax is "settled" or "withheld" risks engaging **cheating the public revenue** (common law; life imprisonment maximum) where dishonesty is made out — although the movement's *sincere* (if erroneous) belief makes this less likely than in the fee-charging bills-of-exchange schemes.

Again, the "Taxation Trust" document is inert at every stage. HMRC does not recognise it as a discharge, does not suspend collection, and does not engage with the international-law argument as a defence to assessment.

11.3 The Peace Tax 7 case — the directly adverse authority the movement does not foreground

The take-action page references **the Peace Tax 7 case (2005)** but does not foreground the outcome. The case is **directly adverse** to the movement's legal thesis. *Peace Tax Seven v United Kingdom* concerned seven UK taxpayers who sought to divert the military-proportion of their tax to peaceful purposes on grounds of conscience (notably, **Sir Keir Starmer KC** — then a human-rights barrister — was on their legal team). They invoked **Article 9 ECHR** (freedom of thought, conscience, and religion) and **Article 1, Protocol 1** (peaceful enjoyment of possessions).

The **European Court of Human Rights declared the application inadmissible** (decision of 27 February 2006, admissibility). The Court held that:

- paying tax does not, in itself, interfere with the freedom of thought, conscience, and religion under Article 9 § 1;
- even where tax revenue is used to fund military activities the taxpayer objects to, the **state's right to a system of compulsory taxation** outweighs the conscientious objection (a system allowing taxpayers to direct their taxes would be "unworkable");
- there is therefore **no Convention right to withhold tax on conscience grounds**.

This is the **highest European human-rights authority** directly addressing war-tax resistance, and it **rejects** the legal premise on which the ProbityCo mechanism rests. The movement references the case ("the ECHR rejected the case as they concluded tax – even when being used to fund the killing of others – didn't interfere with a person's freedom of conscience") but does not draw the obvious inference: the legal mechanism it promotes has been **considered and rejected** by the ECHR. The

Peace Tax 7 had better legal representation (a future Prime Minister and DPP) and a cleaner legal theory (conscience, not "the trust discharges the debt") — and they still lost.

11.4 The NoTaxForWar.com reframing — "duty" not "right"

The newer NoTaxForWar.com site (launched 2025) restates the thesis more aggressively:

"Under both UK and international law, **funding war and genocide is a criminal offence.** You have the right, but more importantly, **a duty** to stop paying taxes as long as this is how they're used."

"This is about using trusts to withhold tax that would otherwise fund war… Not to evade or avoid paying tax, but to insist it's only ever used in line with UK and international war law."

The shift from "right" to "duty" is rhetorically significant (it borrows from the Nuremberg "transcendence" framing), but it does not change the legal analysis. The "duty" is a **moral claim**, not a **legal defence**. The Peace Tax 7 case confirms that no such duty is recognised in Convention law; the Rome Statute's *mens rea* requirements (§2.4 above) confirm that no such offence attaches to general taxation; and the council/HMRC enforcement cascade (§§11.1–11.2) confirms that the duty, in practical terms, is met with committal and bankruptcy, not acquittal.

12. WORKS CITED AND PRIMARY SOURCES (UPDATED)

Statutes and international instruments

- Charter of the United Nations (1945), Arts. 2(4), 33, 41, 42.
- UN General Assembly Resolution 2625 (XXV), *Declaration on Principles of International Law concerning Friendly Relations and Cooperation among States* (24 October 1970).
- Rome Statute of the International Criminal Court (1998), Arts. 25, 27, 28, 29, 30; *Elements of Crimes*.
- International Convention for the Suppression of the Financing of Terrorism (1999), Art. 2.
- International Criminal Court Act 2001 (UK), ss. 50, 51, 52; International Criminal Court (Scotland) Act 2001.
- Accessories and Abettors Act 1861, s. 8; Criminal Law Act 1977.
- Terrorism Act 2000 (UK), ss. 1, 15, 15A, 18, 19, 56.
- Local Government Finance Act 1992 (UK), ss. 6, 10, 51; Magistrates' Courts Act 1980, s. 82.

- Income Tax (Earnings and Pensions) Act 2003; Income Tax (Trading and Other Income) Act 2005; Corporation Tax Act 2009.
- Exchequer and Audit Departments Act 1866 (Consolidated Fund); Local Government Act 2000; Local Audit and Accountability Act 2014.
- Fraud Act 2006, ss. 2, 4.

Cases

- *Nicaragua v United States of America* (Merits) [1986] ICJ Reports 14.
- *South Africa v Israel* (Provisional Measures) [2024] ICJ — Orders of 26 January and 28 March 2024.
- *Prosecutor v Furundžija* (ICTY Trial Chamber, 10 December 2000) (specific direction in aiding/abetting).
- *R (Campaign for Nuclear Disarmament) v Prime Minister* [2002] EWHC 2777 (Admin).
- *R (on the application of Campaign Against Arms Trade) v Secretary of State for International Trade* [2019] EWCA Civ 1640 (CAAT / Saudi arms).
- *R v Jones* [2006] UKHL 16 (crime of aggression).
- *Meads v Meads*, 2012 ABCA 468 (OPCA taxonomy).
- *Knight v Knight* (1840) 3 Beav 148 (three certainties); *Morice v Bishop of Durham* (1804) 9 Ves 399 (beneficiary principle); *McPhail v Doulton* [1971] AC 424; *Pharmacy Poices and Prescriptions Council v Chemists' Defence Association* [1934] Ch 83.
- *Felthouse v Bindley* (1862) 11 CBNS 869 (silence is not acceptance).
- *Nuremberg Judgment* (1946) 41 AJIL 172; ILC, *Principles of International Law Recognised in the Charter of the Nürnberg Tribunal* (1950).

Institutional / regulatory

- CPS, *Code for Crown Prosecutors*; Attorney General's Guidance on the International Criminal Court Act 2001.
- ICC Office of the Prosecutor, arrest-warrant applications re Netanyahu/Gallant (May 2024).
- Foreign, Commonwealth & Development Office internal advice on Israel arms exports (reported 2024); Mark Smith resignation letter (2024).
- PCS Union threatened judicial review re complicity in arms exports (2024).

Movement sources analysed

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- *International Laws | Make War History*, makewarhistory.com/laws/ (page ID 58, cached 30 July 2026).
- *Why I Refuse to Fund War* (PDF, makewarhistory.com/wp-content/uploads/2024/10/).
- probityco.com — "Taxation Trust" templates (individual and corporate).
- Chris Coverdale interview transcript (Vobes studio, c. 48 minutes) — supplied for analysis.

Companion Ecclesia Law papers

- *Bills of Exchange and Promissory Notes — A Deep Technical Analysis of Why "Homemade" Instruments Fail to Discharge Debt and Tax Liabilities* (28 July 2026).
- *Council Tax — How to Beat it with the Art of Legal Warfare and the Peaceful Way to Fund it* (23 February 2026).
- *A Remedy for Tax Bills Received by Just Solutions and EmpowerThePeople Members — Failed 1099-OID Recoupment Filings* (17 April 2026).

This paper is published by Ecclesia Law as a public technical analysis and consumer-protection resource. It engages, on a fair-report and criticism basis, with materials that are in the public domain or that have been provided to the authors for the purpose of analysis. Nothing in this paper should be construed as legal advice to any person; it is an analytical and educational document. The paper distinguishes, throughout, between (a) the genuine ethical and international-law questions the movement raises and (b) the legal effectiveness of the specific mechanism it promotes. The former deserve serious engagement; the latter, on the evidence, does not deliver the outcome claimed.

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